

  
Honorable Mike K. Nakagawa  
United States Bankruptcy Judge



Entered on Docket  
December 28, 2021

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**UNITED STATES BANKRUPTCY COURT  
DISTRICT OF NEVADA**

In re:  
  
ENCORE AUDIO VISUAL DESIGN, LLC,  
  
Debtor.

CASE NO.: BK-N-21-50431-mkn  
Chapter 11 Subchapter V

**ORDER CONFIRMING SUBCHAPTER V  
SMALL BUSINESS PLAN OF  
REORGANIZATION**

Hearing Date: December 15, 2021  
Hearing Time: 11:00 a.m.

Upon Debtor and Debtor in Possession, Encore Audio Visual Design, LLC's ("Debtor"),  
*Subchapter V Small Business Plan of Reorganization*, filed on September 3, 2021 as Docket No.  
43, as subsequently amended by the *First Amendment to Subchapter V Small Business Plan of  
Reorganization*, filed on October 27, 2021 as Docket No. 97 (together the "Plan"); this Court  
having reviewed and considered the *Brief in Support of Confirmation of Debtors' Plan of  
Reorganization for Small Business Under Chapter 11 Subchapter V*, filed on October 27, 2021 as

Docket No. 100 and the *Declaration of Brad Bolotin in Support of Confirmation of Debtors' Plan of Reorganization for Small Business Under Chapter 11 Subchapter V*, filed on October 27, 2021 as Docket No. 101; all objections to confirmation of the Plan having been resolved by the parties and withdrawn; based upon the findings of fact and conclusions of law placed on the record at the hearing and incorporated herein pursuant to Federal Rule of Civil Procedure 52, incorporated by reference by Federal Rules of Bankruptcy Procedure 7052, and good cause appearing;

IT IS HEREBY ORDERED that the Plan is confirmed pursuant to 11 U.S.C. § 1191(a).

IT IS FURTHER ORDERED that the treatment of the Class 1 claim of the State of Nevada Department of Taxation, as set forth in Section 4.01 of the Plan, is amended and modified by replacing the treatment of the Class 1 claim in its entirety with the following:

<u><b>Class</b></u>	<u><b>Impairment</b></u>	<u><b>Treatment</b></u>
Class 1 – <b>STATE OF NEVADA</b> (Proof of Claim # 1)	<input checked="" type="checkbox"/> Impaired	The Class 1 Secured Claim is not disputed. The State of Nevada holds a Class 1 secured claim in the allowed amount of \$145,320.68, which shall be paid in full by on or before June 8, 2026. Interest on the Class 1 claim shall accrue at the statutory rate of 9% per annum. Commencing on the Effective Date, Debtor shall make monthly payments to the Class 1 Claimholder in the amount of \$3,285.71, which shall continue on a monthly basis until June 8, 2026, when any then outstanding balance of the Class 1 Secured Claim shall be paid in full.
<i>Class 1 Secured Claim:</i> <b>\$145,320.68</b>	<input type="checkbox"/> Unimpaired	
<i>Collateral Description:</i> Inventory and assets		
<i>Priority of lien:</i> <b>First</b>		

IT IS FURTHER ORDERED that the State of Nevada Department of Taxation also holds an undisputed unsecured priority tax claim in the allowed amount of \$26,391.59, which shall be paid as provided in Sections 3.03 and 7.02 of the Plan; and

IT IS FURTHER ORDERED that the State of Nevada Department of Taxation also holds an undisputed general unsecured claim in the allowed amount of \$2,480.55, which shall be treated as provided in Sections 4.01 and 7.02 of the Plan.

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1 IT IS SO ORDERED.

2 Submitted By:  
3 DARBY LAW PRACTICE, LTD.

4 */s/ Kevin A. Darby*

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6 KEVIN A. DARBY, ESQ.  
7 Attorneys for Encore Audio Visual  
8 Design, LLC

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In accordance with LR 9021, an attorney submitting this document certifies as follows:

\_\_\_ The court has waived the requirement set forth in LR 9021(b)(1).

\_\_\_ No party appeared at the hearing or filed an objection to the motion.

X I have delivered a copy of this proposed order to all attorneys who appeared at the hearing, and each has approved or disapproved the order, or failed to respond, as indicated below:

State of Nevada Department of Taxation	Patty L. Walsh, Esq. Deputy Attorney General	Approve
Subchapter V Trustee	Ted Burr	Approve
Christopher C. Hock	Louis M. Bubala III, Esq.	Waived Approval
Hutchinson & Steffen, PLCC	Brenoch R. Wirthlin, Esq.	Waived Approval

\_\_\_ I certify that this is a case under chapter 7 or 13, that I have served a copy of this order with the motion pursuant to LR 9014(g), and that no party has objected to the form or content of the order.

Submitted by:

*/s/ Kevin A. Darby*

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KEVIN A. DARBY, ESQ.  
Attorney for Debtors